THE

SEVENTH REPORT

OF THE

COMMISSIONERS

Appointed to

Enquire into the Fees, Gratuities, Perquisites, and Emoluments, which are or have been lately received in certain Public Offices in *Ireland*; and also, to examine into any Abuses which may exist in the same; and into the present Mode of receiving, collecting, issuing, and accounting for Public Money in *Ireland*.

EXCISE, AND INLAND DUTIES,
continued.
AUCTIONS, GLASS BOTTLES, &c.

Ordered, by The House of Commons, *to be printed,*
31*st January* 1809.

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THE REPORT - - - - - - - - - - - - pp. 3 to 31.

THE APPENDIX - - - - - - - - - - - pp. 33, &c.

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To the Honourable The KNIGHTS, CITIZENS, and BURGESSES, in Parliament aſſembled.

The Seventh REPORT of the Commissioners appointed to enquire into the Fees, Gratuities, Perquiſites, and Emoluments, which are or have been lately received in certain Public Offices in *Ireland*; and alſo, to examine into any Abuſes which may exiſt in the ſame; and into the preſent Mode of receiving, collecting, iſſuing, and accounting for Public Money in *Ireland*.

THE Aſſeſſed Taxes, the Land Revenue of the Crown, and the manner of charging and collecting the Duties on Strong Waters and on Malt, having formed the ſubject of former Reports, we propoſe to conſider the remaining Branches of Revenue, under the management of the Commiſſioners of Exciſe and Inland Duties, in the following Order,

AUCTIONS.
GLASS BOTTLES.
HIDES, SKINS, VELLUM and PARCHMENT.
PAPER.
PAPER HANGINGS.
TOBACCO.
LICENCES.
WROUGHT PLATE.
CARDS and DICE.

AUCTIONS.

A DUTY was firſt impoſed on Sales by Auction in Ireland, in the year 1797, viz. 3*d.* in the pound on the money ariſing from the Sales by Auction of lands, houſes or money charged on them, huſbandry utenſils, farming ſtock, ſhips and veſſels, articles of merchandize of what nature or kind ſoever imported, ſold in the reſpective packages in which imported, and of any plate or jewels; and 6*d.* in the pound on the money ariſing from the Sale by Auction of furniture, pictures, books, horſes and carriages, and all other goods and chattels whatever, to be paid by the 37 Geo. III. c. 28.

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the Auctioneer, Agent, Factor or Seller by commiſſion. From theſe Duties there are ſeveral exemptions, particularly ſpecified in the different Acts relating to this Duty.

45 Geo. III c. 19. In 1805 the Duty was increaſed, in the firſt caſe, to 6*d.* and in the ſecond to 10*d.* in the pound.

47 Geo. III c. 17. & 18. 1ſt Seſſ. In 1807 the preceding Acts were repealed, and by two Acts paſſed in that year, the latter Duties were continued, and the collection regulated anew.

48 Geo. III. c 63. By an Act paſſed in the laſt Seſſion, the clauſe in the Act of 1807, which required that in all caſes of exemptions from Duty, the Sale ſhould be held by a licenſed Auctioneer, was repealed. By this Act, all goods imported into Ireland, by way of merchandize, are generally exempted from Auction Duty, provided they are ſold at the port of importation, by or for account of the original Importer or Conſignee, and that ſuch Sale ſhall be the firſt after importation. This Act ſubjects Sheriffs Sales to the Auction Duty, but empowers the Sheriff to employ any perſon he may think proper to be the Auctioneer at ſuch Sales, and ſuch perſon is not required to be licenſed, nor are perſons required to be licenſed who ſell by Auction any goods or effects exempted from the Auction Duty.

47 Geo III c. 17. 1ſt Seſſ. Under the preſent Regulations no perſon is permitted to act as an Auctioneer, except in the caſes above-mentioned, without a licence from the Commiſſioners of Exciſe, and every perſon ſo licenſed is to have painted on a board, affixed to his dwelling-houſe, the words, "Licenſed "Auctioneer." At the time of receiving his licence, if in the Diſtrict of the city of Dublin, or within ſix miles of the caſtle, he is to enter into bond, with two ſufficient ſureties, himſelf in the ſum of £.500. and the ſureties in the ſum of £.100. each; if in any other part of Ireland, himſelf in the ſum of £.250. and his ſureties in the ſum of £.50. each; conditioned that he ſhall deliver accounts of all his Sales by Auction, and pay all Duties ariſing therefrom, at ſuch times as the ſame ſhall by Law be payable, and alſo ſhall comply with all rules and regulations reſpecing Sales by Auction preſcribed by Law. Every Auctioneer is required to give 48 hours notice of any Sale by Auction, intended to be made by him within the city of Dublin, or the before-mentioned limits, previous to the commencement thereof, and to deliver at the Offices of the Examinator of Auction Duty, and of the Collector of Exciſe, a notice in writing, ſigned by himſelf, ſpecifying the place where, and the day and hour when ſuch Auction is to begin; and at the ſame time, or within 24 hours after, to deliver, at each of the ſaid Offices, a written or printed catalogue ſigned by himſelf, particularly ſetting forth every article, lot, parcel and thing intended to be ſold at ſuch Auction; and in the caſe of Auctions intended to take place in any other part of Ireland, to deliver at the Office of the Collector of Exciſe, two copies of a like notice, at leaſt three days previous to the commencement of any Sale by Auction, and at the ſame time, or within 24 hours after, two copies of a like written or printed catalogue.

The Auctioneer is further required, within ſeven days after the day ſpecified in the notice for holding any Auction, if in Dublin or within the before-mentioned limits, to deliver or cauſe to be delivered, at the Offices of the Examinator of Auction Duty in Dublin, and the Collector

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of Excise, declarations in writing signed by such Auctioneer, setting forth whether any Sale by way of Auction had been opened or begun under such notice, and to make oath to the truth of such declaration before the Examinator of Auction Duty; if in any other place, to deliver, within 14 days after the day specified in the notice for holding any Auction, two copies of a like declaration in writing to the Collector of the District, and to verify the same on oath before him. The Auctioneer is made chargeable with the Duty upon all the articles specified in the catalogue, unless he proves on oath, to be made in Dublin before the Examinator of Auction Duty, in the other Districts before the Collector, that the article or articles, &c. mentioned in such catalogue, and for which any abatement may be claimed, was not actually sold at such Auction or otherwise disposed of; and to this end he is required, within 26 days after the commencement of any Sale by Auction, to deliver at the Office of the Examinator of Auction Duty, and also at the Office of the Collector of Excise, an account in writing of the several articles contained in the catalogue delivered in previous to the Sale, specifying which of the said articles, &c. had been sold, the price of each, and the total amount of the Sale, as also such of the articles as had not been sold; and at the same time to verify such account before the Examinator of Auction Duty, if such Sale take place in Dublin, or within the before-mentioned limits; if such Sale take place elsewhere, the Auctioneer must, within the same time, deliver to the Collector of the District two copies of a like account, and verify the same on oath before him within four days after the delivery of this account; the amount of the Duty is made payable to the Collector of Excise. In case of any error by which the Duty may have been overcharged, the Commissioners, upon proper proofs, are empowered to repay the same; and in case of an undercharge, the Examinator of Auction Duty is directed to report the same to the Commissioners of Excise, and give notice to the Auctioneer; and if the Auctioneer shall not, within one month after, shew sufficient cause against his being charged with such deficiency of Duty, the Commissioners may order a return to be made by the Examinator of Auction Duty to the Office of the Collector of Excise of the District in which the erroneous charge was made, and the Duty specified in such Return becomes a surcharge on the Auctioneer, who must pay the amount within ten days after, or forfeit £.10, and double the amount of the Duty surcharged; but no such Return can be a surcharge on the Auctioneer, unless it shall have been made and demanded within six months after discovery of the error. In pursuance of these provisions of the Law, all notices, catalogues, declarations and accounts respecting Sales by Auction held in Dublin, or within the before-mentioned limits, are delivered at the Office of the Examinator of Auction Duty; and one copy of all such as respect country Sales, is transmitted to him monthly by the different Collectors, and ought to be accompanied by a Return of all licensed Auctioneers in the several districts. The notices and catalogues respecting Sales in Dublin, or within the before-mentioned limits, the Examinator of Auction Duty enters in a book called the Notice Book, and thence transfers them to an account opened for the several Auctioneers, specifying as well the declarations and sale accounts, as the notices and catalogues received from them. The notices, declarations and sale accounts received from the

App^x N° 1.

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country are diſtinguiſhed in the Notice Book and Ledger according to their reſpective Diſtricts, and examined, computed and compared with the monthly Returns of the receipts of Auction Duty, made by the Collectors to the Examinator of Auction Duty, for the purpoſe of enabling him to aſcertain that all Auctions of which notices were ſerved have been duly accounted for; of ſuch as are not, notice is given to the Board of Exciſe, and informations filed againſt the defaulters. In Dublin the Auctioneer verifies his ſale account on oath before the Examinator of Auction Duty, who thereupon claſſes the ſeveral items under their proper heads, computes the Duties accordingly, and makes out a certificate of the amount thereof. The account is then returned to the Auctioneer, and, together with the certificate, is carried to the Office of the Examinator of Exciſe to be re-examined; both are then returned to the Office of the Examinator of Auction Duty. The certificate is delivered to the Auctioneer, and being lodged with the Collector, becomes his authority for receiving the Duty; the ſale account is retained by the Examinator of Auction Duty. The ſeveral Collectors of Exciſe, at the cloſe of each month, tranſmit duplicate returns of the Auction Duties received by them to the Examinator of Auction Duty, who, after examining and checking theſe returns with the ſale accounts he has received during the month, counterſigns and returns them to the Collector, one to be retained, the other to be tranſmitted by him to the Examiner of Exciſe, as an authority for that Officer's quarterly certificate to the Accountant General of the charge to be made on the Collector. In the Country Diſtricts the Auctioneer produces his ſale account to the Officer of the walk in which he reſides. This Officer computes the Duty thereon, and ſtates the amount in the account, which is then taken to the Collector's Office by the Auctioneer, who verifies it upon oath and pays the Duty, the Collector firſt approving the computation. The amount of the Auction Duties is, along with other Duties, returned by the Collector to the Examiner of Exciſe in a monthly voucher made out by the Surveyors and Gaugers, and contained in the quarterly certificate, of the ſeveral ſums to be charged to the Collector's account by the Accountant General.

App^x N° 1. The Board of Exciſe directed the Examinator of Auction Duty, to certify quarterly to the Accountant General, the ſum chargeable againſt each Collector on account of his receipt of Auction Duties, an order which he has omitted to comply with, in conſequence of the Accountant General having repreſented that it would be uſeleſs to ſupply him with a document, which, in the ordinary courſe of duty, would be tranſmitted to him by the Examinator of Exciſe.

In 1803, an Officer, under the title of Examinator of Auction Duty, was appointed by letter of the Board of Exciſe at a ſalary of £. 140. The duties of the Office were then in a great degree ſimilar to thoſe at preſent attached to it, but its authority was more confined, extending at that time no farther than to Auctions within the city of Dublin and its particular limits, whereas it now has ſuperintendance of all Auctions that take place in Ireland. The ſalary of the Examinator, as the ſphere of his duties is enlarged, has been raiſed to £. 200, with an allowance of £. 80. per annum for a clerk. The principal difference between the duties of his former and his preſent ſituation as Examinator of Auction Duty, conſiſts in his being required to take the affidavits reſpecting Sales

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by Auction within the city of Dublin and its limits, which were formerly made in the Collectors Office, in the intercourſe eſtabliſhed between the Offices of Examiner of Exciſe and Examinator of Auction Duty, and, laſtly, in the ſuperintendance of the Duties ariſing from country Sales. This arrangement, ſo far as it regards the Dublin Auctions, appears to appoint the Examinator to functions executed in all other branches of the Exciſe by the Collector; and with reſpect to country Auctions, to appoint him to the performance of ſuch, that more properly belong to the office of the Examiner of Exciſe, and, in fact, continue to be executed by him. There is, however, ſtrong evidence before us, in the account of the produce of theſe Duties in the ſeveral Diſtricts of Ireland for ſeven years, ending 5th January 1808, that in many caſes the Collectors muſt have been moſt ſhamefully negligent; for inſtance, in the great commercial city of Cork, for the year 1805, the produce was but three Shillings, though there were in that year in ſaid Diſtrict 26 Auctioneers licenſed; and in other Diſtricts of commercial importance, either there was no produce, or ſome trivial ſum was returned as the produce.

App^x N° 2. A & B.

App^x N° 1.

Though we cannot, as a general maxim, approve of the multiplying or creating additional Officers, as the remedy for the negligence of thoſe already in employ, yet we will not pretend to ſay that ſome advantage may not be derived from the eſtabliſhment of an Examinator of Auction Duty, particularly in his watching that the notices ſerved for Auction in the ſeveral Diſtricts are accounted for, and in frequently inſpecting the different newspapers to diſcover if Auctions are any where advertiſed, of which notices are not ſerved; but as this Officer is eſtabliſhed as a check, we conceive that the Auction ſale account in the Diſtrict of Dublin ſhould not, in the firſt inſtance, be delivered at his Office, but, as heretofore, to the Collector of the Diſtrict, and verified on oath before him, after which they might be returned to the Examinator for his examination and correction, and entered in his books for the purpoſes of compare with the notices and declarations, and alſo to enable him to certify to the Accountant General quarterly the amount of charge againſt the Collector for his receipt of Auction Duties during the quarter.

GLASS BOTTLES.

AN Act paſſed in the year 1797, by which a Duty was firſt impoſed on Glaſs Bottles, requires every manufacturer to take out a licence from the Collector of the Diſtrict, and once in every month to make entry on oath at the Exciſe Office, of the number of Bottles, and the denomination thereof, made within ſuch month, and to pay the Duty thereon within a fortnight after making ſuch entry; any Officer of the Revenue is thereby empowered, once in every month, on producing a written order, ſigned by the Collector of the Diſtrict, to enter any Glaſs-houſe, and require the maker of Bottles, or his clerk, to produce all ſuch books of account as ſhall contain an entry of the number of Bottles made, and ſuffer him to inſpect the ſame.

37 Geo. III. c. 28.

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App^x N° 3. It appears that the above-mentioned return is made to the Gauger of the walk, who inserts the amount of the duty in the general voucher returned by him to the Collector, the Manufacturer retains a duplicate of his own return, which he verifies on oath, and lodges with the Collector at the same time that he pays the Duty. The only manufactory of Glass
App^x N° 4. Bottles in Ireland, is situate in the District of Dublin, and the Revenue arising therefrom, which has always been inconsiderable, appears to be on the decline. Under the present Law, the charge of Duty is made to rest solely on the oath of the Manufacturer, or his clerk, as the examination of the Manufacturer's books, furnished to the Officers of Excise, appears calculated to produce no other effect than an ostensible correspondence between those books and the Manufacturer's return.

Whenever the manufacture of Glass Bottles shall become extensive in Ireland, and the Revenue to be derived from it of sufficient moment to call for a change of system, it may perhaps be proper to resort to a charge by survey, similar to that which is practised in England.

HIDES AND SKINS.

34 Geo. III. c. 21. 38 Geo. III. c. 23. IN 1794, it appears an Excise Duty was first imposed on Hides and Skins tanned with bark, and in 1798, on certain Hides and Skins not tanned with bark. These Duties were charged by the pound weight or by tale.

39 Geo. III. c. 39. In 1799, an assessment was substituted for the Duty on Hides and Skins tanned with bark, and an annual charge of 9*d.* per cubic foot was imposed, in respect of all Pits in which bark was used for tanning, deducting thereout two-ninths of the whole contents of such pits, on account of the pits called latches, the amount of such charge to be paid in monthly payments of one-twelfth part each. The Duties on Skins not tanned with bark continued to be levied as at first imposed. Tanned Hides are declared by Law to be, Hides or Skins tanned in ooze made of the bark of trees or sumach. Hides and Skins dressed in oil to be, such as are made into leather with oil, &c. Tanners and Leather-dressers, and Makers of Vellum or Parchment, are required to give notice, and make a return in writing to the Collector of the District, of their names and places of abode, and of the premises to be used by them for tanning of Hides, dressing of Skins, or making of Vellum or Parchment, and of the number and situation of the Pits and Vats therein respectively. Tanners in bark are moreover required to return the number of cubical feet contained in their Pits, intended to be used for tan-
40 Geo. III. c. 9. ning with bark. By an Act passed in the year 1800, they had the power of discontinuing to work apart, not exceeding one-fourth of their Pits, for a term not less nor greater than six months, and during that period to be exempt from a correspondent proportion of the monthly charge, provided that ten days previous notice had been given to the Commissioners of Excise, and to the Surveyor and Gauger of the walk in which their tan yards were situate, specifying the cubical content of
43 Geo. III. c. 97 sec. 24. each Pit or Vat intended to be discontinued. By an Act passed in the year 1803, the power of discontinuance was limited to such proportion

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of the Pits, as ſhall not exceed one-eighth part of the aggregate contents of the whole. After any diſcontinuance, ten days previous notice muſt in like manner precede a recommencement to work with any of the pits ſo diſcontinued. Tanners of Skins with ſumach, or Dreſſers of Skins in oil, and Makers of Vellum and Parchment, before they take out of the Pits any Skins or any Vellum or Parchment to be dried, are required to give 48 hours previous notice to the Officer, who is directed to attend and take an account of the number of Skins, and the pieces of Vellum or Parchment taken out to be dried, and the Tanner, Dreſſer or Maker is, within two days, to make true entry with the Collector of the Diſtrict, or the Surveyor and Gauger of the walk, of the number and quality of the Skins, and of the Vellum and Parchment ſo taken out, and alſo of the purpoſes for which they are reſpectively adapted, and for which they are intended to be uſed, and to verify ſuch return upon oath, which oath any Collector, Sub-Commiſſioner or Surveyor in His Majeſty's Revenue is empowered to adminiſter. We have reaſon to apprehend, however, that the adminiſtering of this oath is in general but little attended to. Tanners and Dreſſers of Skins, and Makers of Vellum and Parchment, before removal of any Skins, Vellum or Parchment, after the ſame are dried, are required to give two days previous notice to the Officer, for the purpoſe of his attending in order to aſcertain the Duties payable, according as the ſame are chargeable by weight or tale. After the Duties are ſo aſcertained, the Officer is to enter in the proper columns of his ſtock-book, the number and quality, and (where a Duty per lb. is chargeable) the weight alſo of ſuch Skins, Vellum and Parchment; after making this entry, the Officer is to mark with the proper ſtamp, each Skin, piece of Vellum and Parchment, and charge the ſame with the Duty; and within one month after ſuch charge, if in Dublin, and two months if in the Country, the Duty is by law required to be paid. In practice, however, the charging Officers ſeem to have deferred making any return of this charge until the end of the month, and then to have returned it with the vouchers made out for ſuch Duties as are chargeable monthly.

40 Geo. III. c. 9.

App^x N° 5.

40 Geo. III. c. 9.

App^x N° 6.

We called for an Account of the produce of the Duties on Hides, Skins, &c. in each year ſince the commencement of the Duty, diſtinguiſhing each ſpecies, and ſpecifying the quantity thereof, as far as the ſame could be made out; in return, we received an Account, containing no ſpecification of particulars from the time that the aſſeſſment on the cubical contents of the Pits was impoſed, and are given to underſtand, that ſince that period, the Exciſe Accounts have blended the produce of the Aſſeſſment with that of the Duty on Skins, Vellum and Parchment. However, from this Account we find, that the aggregate of the Duties paid on Leather, ariſing from the Aſſeſſment on Tanners with bark, and the Duties on Skins tanned with ſumach or dreſſed in oil, on an average of four years, ending 5th January 1807, was leſs than the produce of theſe Duties in 1800 (the firſt year of the Aſſeſſment) by the ſum of £.10,771. This great falling off in the produce of theſe Duties, cannot be aſcribed to an increaſed import of tanned Leather, which, on the like average of four years, we find to have been leſs than in 1800 by 107,045 lbs., at the ſame time that the import of bark was greater in 1807 than 1800, a circumſtance which ſeems to exclude the ſuppoſi-

App^x N° 7.

App^x N° 8.

App^x N° 9.

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tion, that the manufacture of tanned Leather in Ireland has latterly
App^x N°s 10, 11. decreaſed. The import of dreſſed Skins has perhaps of late years increaſed. The Duties, however, on dreſſed Skins have been always too inconſiderable to admit, that the decline of this branch of the trade ſhould ever materially affect the produce of the Leather Duties. We are therefore inclined to regard this deficiency, as the reſult of greater expertneſs in evading the Aſſeſſment, an evaſion which ſeems much facilitated by the manner in which the collection of this Duty is conducted;
App^x N°s 6 & 12. the Tanners, inſtead of making returns according to Law, of the ſeparate content of each Pit, are permitted to return the aggregate contents of all that are intended for regiſtry, and in caſes of diſcontinuance, to omit all ſpecification of particulars, except the groſs dimenſions of the Pits, to which their notices apply, ſo that a ſuperior Officer at his viſit, can have no means of aſcertaining the truth of any notice, but by actual meaſurement, an operation requiring both time and labour, where the number of Pits is great. To obviate this defect it might, we ſubmit, be deſirable to have the ſeveral Pits chargeable with Duty, in reſpect of the Aſſeſſment, numerically diſtinguiſhed; to require the ſpecification of the number and cubical content of each to be inſerted in the regiſter; to compel a copy thereof to be entered in the ſpecimen paper, and remain in the Tanner's premiſes, to be referred to by any viſiting Officer, and another copy to be entered in the Officer's ſtock-books. A like ſpecification of number and contents ſhould be contained in every notice of diſcontinuance or recommencement, and copies of ſuch notices from time to time entered, both in the ſpecimen paper, and in the ſtock-books. From the beſt eſtimate we can form, it ſeems probable, that the Duties on Skins do not at preſent produce more than £. 800. or £. 900. per annum, a ſum conſiderably leſs than the produce in 1799, excluding from the account the Duties on Seal Skins, which are uſually tanned in bark. It is to be apprehended, that the ſmall proportions in which theſe Duties become due, may have rendered the Officers in charge, indifferent towards the collection of them; and it may well be doubted, if at any time they have been ſufficiently productive to warrant the expence of collection by ſurvey. To have recourſe, therefore, to a pure Licence Duty, ſeems peculiarly eligible in this inſtance, and whatever may be the objections to the ſyſtem of pure Licence, with reſpect to the commercial intercourſe between this Country and Great Britain, it is to be obſerved, that they apply to the Aſſeſſment on the Pits, and that hitherto none of the inconveniencies to be apprehended have been found to ariſe. The ſecurity of the Exciſe Duties on Leather, would in ſuch caſe require little more than the occaſional viſits of Inſpecting Officers, whoſe duty would then be confined to a compariſon of the regiſter, or of the notices of diſcontinuance or recommencement, as the caſe might be, with the ſtate of the Pits; and if fairly and ſtrictly executed would, in the end, deter both the Traders and Officers in charge, from further attempts at fraud or
39 Geo. III. c. 39. colluſion. Notwithſtanding the Act of the 39th of Geo. 3. continued by the Act of 40th Geo. 3. c. 9. and by ſeveral further continuances, down to
47 Geo. III. c. 48. ſec. 2. and including the 47th Geo. 3. impoſing the Duty on Hides tanned with bark, by an Aſſeſſment on the cubical contents of the Pits, in lieu of all
40 Geo. III. c. 4. other Duties, yet by the 40th of Geo. 3. and its ſeveral continuances,
47 Geo. III. c. 18 ſec. 1. down to and including the 47th Geo. 3., a Duty of 1 *d.* per lb. in lieu of all

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all Duties of Inland Excise and Taxes granted by any former Acts, is imposed on all Hides tanned in Ireland, excepting certain enumerated descriptions, amongst which Hides tanned with bark are not mentioned. It would appear, therefore, that these several Duty and Assessment Acts, respectively, repealed each other; neither the Officers of the Revenue, or the Traders, appear to have been aware of this apparent contradiction of the Law, and the Duty by Assessment alone has been levied; but, if we are right in our construction of the Acts, we beg leave to submit, that such an alteration should be made, as will render the Law consistent with itself, and conformable to the intentions of the Legislature.

PAPER.

PAPER manufactured in Ireland was first charged with a Duty of Excise, by an Act passed in the year 1798, and by a subsequent Act of the same year was distinguished into five several Classes, of which the fourth included all Paper not coming under the other Classes, and was subject to the Duty of the first Class, at that time charged with 2*d.* per lb.; the other Classes were charged with Duty as follows—Paper of the second Class 1*d.*, of the third Class ½*d.*, of the fifth Class (if Pasteboard) 10*s.* per cwt., if glazed Paper for hot-pressers 5*s.* per cwt. The regulations contained in the last-mentioned Act are still in force, so far as they are not repealed or altered by two Acts passed in the 40th and 47th years of the King, and these three now form all the statute regulations on this head. In practice, however, the Revenue Officers seem very early to have adopted a different distinction of Classes; and blending the first and fourth together, to have known only the denominations of a first, second, third and fifth Class, and according to that division to have framed their books. This reduction of the Classes was carried still further by the Act passed in the 47th year of the King, which admits every kind of Paper to be comprised under three Classes, viz. all Paper made of other materials than old ropes or cordage, from which the tar shall not have been expressed, to be of the first Class; all Paper made of rope and cordage only (such as is above excepted) to be of the second Class; and all Pasteboard, Millboard, Scaleboard, Sheeting Paper and Glazed Paper, to be of the third Class. Very soon after the commencement of this Duty, at first collected by survey only, the charge by Assessment (already adopted in aid of the collection of all the most productive Duties of Excise) was applied to this, and Paper Manufacturers were charged with the sum of £.16. 13*s.* 4*d.* per month, as and for the Duty upon all Paper which might be produced within that time from an Engine of stated dimensions, unless the Duty to be computed on the Paper actually made should exceed that charge, in which case such excess was also to be paid. It was also provided, that if the Manufacturer should be charged with Duty by any monthly return, for a greater quantity of Paper than was actually made within such month, he should be allowed, at the close of the year, so much of such excess as should not reduce the whole of the Duty within the year, to less than the Duty on the quantity of Paper actually made, or to less than the sum chargeable on the Engine. Manufacturers employing

38 Geo. III. c. 5.
38 Geo. III. c. 29.
40 Geo. III. c. 76. and 47 Geo. III. c. 38. Sect. 1.
47 Geo. III. c. 38. Sect. 1.
39 Geo. III. c. 42.

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employing only one Vat of given dimenſions, and that ſolely in making the cheapeſt Claſs of Paper, were entitled to ſuch an abatement as would not reduce the monthly charge below the twelfth part of £.100., wherever the Duties on the Paper actually made did not exceed that
40 Geo III. c. 76. rate of charge. By an Act of the year 1800, this Aſſeſſment, in reſpect of the Engine, was advanced to £.20. 16s. 8d., with exceptions and proviſions ſimilar to thoſe of the preceding year. The Duty per lb. con-
45 Geo. III. c. 19. tinued the ſame till the year 1805, when Paper of the firſt Claſs, for which 2d. per lb. had been previouſly payable, was made ſubject to a Duty of 3d., and the Duties on all the other Claſſes, with the exception
45 Geo III. c. 106. of Glazed Paper, which experienced no advance, were doubled. The Aſſeſſment was, at the ſame time, raiſed to £.32. 19s. 8d. per month, and a reduction of that ſum to £.16. 13s. 4d. permitted, in reſpect of Engines ſolely employed with only one Vat, and in the manufacture of
47 Geo III. c. 18. Seſſ. 1. the coarſeſt Paper. The laſt riſe of Duty took place in the year 1807, when Paper of the ſecond Claſs, before charged with 2d. per lb., was made liable to the ſame Duty as Paper of the firſt Claſs, viz. with 3d. per lb., thereby making way for the claſſification already ſtated to have
47 Geo. III. c. 38. Seſſ. 1 been introduced by an Act of the ſame year. This latter, beſides the alteration made with reſpect to the Claſſes, introduces alſo ſome change in the nature and amount of the Aſſeſſment, directing it to be thenceforth compounded of an annual charge of £.200. in reſpect of every engine not exceeding twelve feet in length, five in breadth, and two in depth; and a like charge of £.150. in reſpect of every Vat or Wet-preſs, which ever ſhould be moſt in number, ſuch Vat not exceeding the contents of a veſſel ſix feet long, five feet broad, and four deep, to be paid in monthly proportions of £.16. 13s. 4d. for every Engine, and £.12. 10s. for every Vat or Wet-preſs, and in the ſame proportion for any Engine or Vat of greater dimenſions than the above. The abatements thereby allowed to Manufacturers whoſe Engines in any year are ſolely employed in making Paper, ſubject to the loweſt Duty, i. e. Paper of the ſecond Claſs, are limited to £.100. in reſpect of the Engine, and £.100. on every Vat or Wet-preſs, whichever ſhall be moſt in number. Whenever the Duty, chargeable on Paper by the weight, exceeds the charge by aſſeſſment, proviſion is made for the payment of ſuch exceſs, by requiring the Officers in charge of Paper-mills, beſides making a monthly return to the Collectors of their reſpective Diſtricts, of the Duty chargeable in reſpect of the Engines and Vats or Wet-preſſes, to return alſo an account of the Duty chargeable in reſpect of all Paper weighed at ſuch Mills in the courſe of the month, and to leave a copy thereof with the Manufacturer; and, for the purpoſe of aſcertaining the quantity made in each quarter of the year, every Paper-maker is required, after ten, and within twenty-eight days from the end of every ſuch quarter, upon receiving forty-eight hours previous notice from the Officer in charge, on a day and hour to be therein appointed, to produce to the Officer all Paper of every claſs and denomination whatſoever made in the preceding quarter, and not duly weighed and included in the monthly Returns, in order that the ſame may be weighed and charged; and the Officers in charge are directed to make quarterly returns to the Collectors of their Diſtricts of all Paper ſo weighed and brought to charge, and to ſerve copies thereof on the ſeveral Manufacturers, whereupon, if the quantity comprized

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compized in the quarterly Return, together with the quantity weighed within the laſt preceding month, ſhall exceed the amount of Duty chargeable for that month in reſpect of the Engines and Vats or Wet-preſſes, ſuch exceſs becomes a ſurcharge on the Manufacturer; he may however ſuſpend the charge in reſpect of the Engines and Vats or Wet-preſſes, for any time not leſs than a month, by giving ſix days previous notice in writing to the Collector and Officer in charge of the Paper-mill, of the day and hour at which he intends to diſcontinue working; and if at any time found working after the hour mentioned in the notice of diſcontinuance, he is ſubject to a heavy penalty, and chargeable as if no diſcontinuance had taken place, except when a notice of recommencement has been given with the ſame formalities as are required for notices of diſcontinuance: under the ſame penalties alſo, the change from one claſs of the manufacture to another during any month is prohibited, as alſo at the commencement of any month, unleſs a notice to that effect has been ſerved on the Officer in charge; Manufacturers are reſtricted from uſing or working their Vats, except between the hours of five in the morning and ſeven in the evening. Minute-books are alſo directed to be kept in every Paper-mill, in which the Maker is required to inſert the number of Engines, Vats and Wet-preſſes, from time to time at work or diſcontinued, the denomination of Paper, and the days on which made, and when the ſame was made up into bundles, reams or parcels to be weighed; and after the ſame ſhall have been weighed, to ſpecify therein its weight, claſs and kind, the duty thereon, and the days and times at which the weight was taken, and to whom, and for what purpoſe any Paper ſhall from time to time be ſent out of his Mill; to keep his minute-book ready for the inſpection of any Officer of Exciſe, and deliver it to the Collector of the Diſtrict, within ten days from the end of each quarter of the year. Permits are requiſite in the caſe only of Paper ſent to Paper-ſtainers, or Manufacturers or Makers of Paper-hangings or painted or ſtained Paper. If to theſe are added the regulations furniſhed by the 38th and 40th Geo. 3d. for impoſing a ſtamp upon Paper tied up in wrappers, and brought to charge, and providing by heavy penalties againſt a ſecond uſe of the ſame wrappers, and againſt the removal of any Paper from the Mill before it has been ſtamped and charged with Duty, and requiring the Manufacturer to make monthly entries verified by his oath, or that of his chief workmen, with the Collector, of all Papers weighed out by him in the month, to take out an annual licence, and previouſly to regiſter with the Collector a deſcription of his Premiſes, and of the ſeveral Engines and Vats with their reſpective dimenſions, and of the Preſſes and Utenſils to be made uſe of for making Paper, we have ſtated all the material enactments in force for the collection of this branch of the Revenue. It is probable that the amount of this Duty has been little influenced by the rate of Duty per pound, ſince the charge has been impoſed by Aſſeſſment; of this the increaſed produce that immediately followed, and has from time to time kept pace with it, and the eaſe with which the Duty chargeable by weight can be made to ſquare with that which is payable by the Aſſeſſment, ſeem to furniſh a ſufficient proof. Although it appears by the annexed Return, that at the end of nine years from its commencement, the produce of this Duty

38 Geo III. c. 29 & 40 Geo. III. c. 76.

App^x N° 13.

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App^x N° 14, 15, 16, 17.

has been more than quadrupled, yet the general negligence of the Officers, in reſpect to ſome of the moſt important regulations, and the concluſion to be drawn from the fees received by them, will warrant the opinion that it is ſtill imperfectly collected, and that its amount does not equal the ſum that might be raiſed at the preſent rates of Duty, if the whole quantity of Paper manufactured could be duly weighed and brought to charge. It is not eaſy to propoſe a mode of collection calculated to produce ſuch an effect, with the faireſt hope of advantage to the Revenue, and in a manner leaſt vexatious to the Trader; we are, however, diſpoſed to give a preference to that which is at preſent in uſe. If Licence Duty were, in compliance with a Manufacturer's ſuggeſtion, to be ſubſtituted, it may be true that a greater annual produce would in ſome inſtances be obtained, and that the expence of ſurvey as at preſent conducted might be greatly reduced; but there would be great danger, that the leſs opulent Manufacturers would be driven from the trade, and this Revenue be in the end entirely at the mercy of the few, whoſe capital might enable them to continue it.

Much difficulty, however, muſt always attend the collection of a Duty by ſurvey, whereas in the preſent inſtance, it is impracticable to obtain any very accurate account of the ſtock that is ſubject to it; the advantage therefore of abandoning the reliance on ſurvey alone cannot be diſputed, and the ſafeſt courſe appears to have been adopted, by blending the ſyſtem of ſurvey with the charge of Aſſeſſment, and ſuperadding regulations, that if carried into execution ſeem calculated to be efficient. Of their practicability, indeed, the reſiſtance they have met with, and the ſucceſs of that reſiſtance, might create conſiderable doubt, if the grounds of objection made to them were not alſo before us, in a Memorial preſented by the Paper Manufacturers to the Commiſſioners of Exciſe, ſoon after theſe regulations paſſed into a Law. The Memorialiſts, after ſetting forth ſo much of the 47th Geo. 3d. c. 38. ſeſ. 1ſt. as relates to the minute-books, and the entries to be made therein, have ſtated their objections in this form, viz. "That from the variety of proceſſes the Paper Manufacture has to go through, and alſo from the great waſte unavoidably incurred in the courſe of ſuch proceſſes, and beſides, that the ſpace of a year or thereabouts elapſes from the commencement of the Manufacture until the ſame is completed, it is impoſſible to make any true or fair entry of the *quantity*, or to ſpecify the *days when made*, according to the form inſerted in the minute-book, until ſuch time as the Paper is entirely made and finiſhed, and tied up in bundles or reams. And that the Memorialiſts were willing to do all in their power in compliance with the Statute and the orders of the Commiſſioners, namely, to aſcertain and truly ſtate and make entries of the quantity, at ſuch times as it ſhall be poſſible to do ſo, that is to ſay, when the Paper is made and finiſhed." And that they therefore humbly prayed, that the Commiſſioners would "be graciouſly pleaſed to iſſue an order, diſpenſing with their making any daily, weekly, or monthly entries of the *quantity* of Paper made, or of the *days when made*, only requiring entries to be made whenſoever and as often as the Paper is made and finiſhed, and the quantity thereof poſſible to be aſcertained."

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It is obſervable, that although the practicability of this order is only in part impeached, that the obſervance of it has been entirely diſregarded, a conſequence which neither the tenor of the Memorial, nor any acquieſcence in the prayer of it, ſeems to warrant. The requiſition on the part of the Manufacturers profeſſes only to ſeek, that the entries made by them ſhall be conſidered as ſufficient, if inſtead of relating to the day when any quantity of Paper is "*made*," they have reference only to the time when it is "complete and finiſhed," and gives it further to be underſtood, that ſuch account can only be had "when Paper is made up into reams "or bundles." Before Paper can be put together in this ſhape, it is neceſſary that it be divided into quires, and it is in this ſtate that we apprehend there would be no difficulty in aſcertaining the quantity made, and to this ſtate that the regulations were intended to apply, and not to any crude and unfiniſhed ſtate of the manufacture; and we muſt add, that this too is the ſtate in which the clandeſtine removal can moſt readily be effected. The ſame inſufficient reaſoning, that is diſcloſed in the Memorial, is called in to juſtify the total diſregard of that ſalutary proviſion of the Law that directs all Paper, which at the end of every quarter of the year ſhall have been made, but not brought to charge, i. e. according to what we conceive to be the moſt obvious conſtruction, made up into quires, and fit to be put into reams or bundles, to be produced to, and weighed off in the preſence of the Officer in charge; whatever queſtion may be made reſpecting the interpretation of the Law, its practicability in the view we take of the ſubject cannot be denied, and to this view we ſubmit that the letter of the Law, if neceſſary, ſhould be made to conform; for, ſo long as theſe regulations, reſpecting which it ſeemed requiſite to be thus particular, continue to be inoperative, the Manufacturer will manage to keep up the agreement ſo uniformly obſervable between the monthly charge by Aſſeſſment, and the Duties charged per pound weight, whilſt the difficulty of aſcertaining in what caſes the conformity is the reſult of fraud, will be proportionably increaſed. If the conſumption of ſmuggled Paper is not diſputed, one object of this management is no longer doubtful, and we are left to infer, either that the Aſſeſſment is inadequate, or that the power of diſcontinuance has been abuſed. For the ſecurity of the Revenue againſt abuſes of the liberty of diſcontinuing, the Legiſlature ſeems to have contemplated a ſufficient proviſion, in the previous notices that are required; and, in order to render them effectual, has directed that they ſhould be ſerved at the office of the Collector of the Diſtrict (where alſo the regiſtry of every Manufacturer is depoſited) as well as on the Officers immediately in charge. The practice, however, appears to have been little conſonant to the directions; as from the returns made to us of the notices of diſcontinuance ſerved on the Collector of Dublin county by Paper Manufacturers, we find, on comparing them with the ſtock-books, that this ſervice has in many inſtances within the two laſt years been omitted. The danger of omitting to ſerve notices of diſcontinuance upon the Collectors, a practice which, as it has obtained in the county of Dublin, we conceive to be equally prevalent in the diſtant Diſtricts, may perhaps be conſidered as counterbalanced by the ſervice on the Surveyor,

App^x N° 17.

App^x N° 14.

and

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and on the Officer in charge; but when no memorandum is made, either in the ſtock-books, or ſpecimen papers of the receipt of ſuch notices, nor any account of them required at the hands of the Surveyor, it is manifeſt, that by colluſion with thoſe Officers, the Manufacturer will be able to avoid the monthly charges, as often as the pretence of diſcontinuance is not precluded by the accidental viſits of an Inſpecting Officer, at the ſame time that detection of the fraud becomes difficult; if the Manufacturer is found at work, he alledges the notice of diſcontinuance to have been abandoned, and the diſcovery to be ſought, by a reference to the daily entries of the ſtock-book, is avoided, by ſetting up the day of unlooked-for inſpection, as the day of recommencement, and thus, however much ſuſpicion may be awakened, detection is eaſily baffled. A danger analogous to this, and againſt which no ſufficient proviſion ſeems to have been contemplated by the Law, attaches to the liberty of abating the monthly charge, which is permitted to Paper-makers, upon giving due notice of changing the employment of their Engines, from a higher to a lower Claſs of the manufacture. In this caſe, although only a part of the Duty can be evaded, yet the fraud is more practicable than
App^x N° 15. by a pretended diſcontinuance. The Officer in charge is the only perſon on whom the notice of ſuch change is directed to be ſerved, and as the viſits of his immediate ſuperior, the Surveyor, appear to have rarely been
App^x N° 14. made oftener than once in the month, and thoſe of Inſpectors ſtill leſs frequently, information of ſuch notices never reaches either of theſe Officers, except accidentally, and by verbal communication; the abatement therefore of the monthly charge, to the extent of half the Duty, is altogether in the power of the Gauger, unleſs in caſes when he happens to be controuled by his entries in the ſtock-book, a practice calculated to afford a moſt beneficial check, if it were uniformly obſerved. The ſervice of notices of diſcontinuance ſhould not only be rigidly enforced, but the receipts ſhould be inſtantly noted in the ſpecimen papers and ſtock-books by the Gauger, and the communication formally acknowledged on the firſt opportunity, by the Surveyor's ſubſcription to the entry both in the ſpecimen paper and ſtock-book, by which means, not only would colluſion between theſe Officers and the Trader be checked, but the advantage of ſubjecting this branch of the Officer's duty to the farther reviſion of the Examiner of Surveyors and Gauger's books would be ſuperadded. The ſame regulations ſhould alſo, we think, be applied to the notices of change from one Claſs of the manufacture to another, for which purpoſe it will be requiſite that a correſpondent alteration of the Law ſhould precede the neceſſary inſtructions to the Officers. With reſpect to the regiſtry of the Manufacturer's concerns, required to be returned to the Collector, a ſimilar laxity ſeems to have prevailed: in many inſtances we obſerve the return of them to have been totally omitted, and, where not altogether omitted, that the entries have contained no ſpecification of the dimenſions either of Engines or Vats, and have conſequently been altogether inſufficient to furniſh that Officer with any check upon the charges incurred. The danger accruing from this defective form of regiſtry is indeed partially, but ſtill very imperfectly,
App^x N° 14. remedied by the ſtock-books, which ſpecifying only the dimenſions of the Engines, and omitting thoſe of the Vats, have all compariſon of, or

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check upon the charges, ſo far as their amount is affected by the dimenſions of the latter, at the diſcretion of the Surveyor only, whoſe duty it is to take an account of the meaſure, but who is not, it ſeems, expected to communicate it, in the ordinary courſe, to any Superior whatever. By furniſhing the Collector with entries of the Engines and Vats, and of their dimenſions, the Legiſlature appears to have intended, that this Officer, as he is charged with the receipt of the Duties, ſhould be in poſſeſſion of ſuch documents as would enable him to ſee that they were correctly charged; but ſo long as the regiſtry is made in the preſent defective form, that object is entirely defeated. That prevailing ignorance of the Officers in reſpect to their duties (which we have had ſo frequent occaſion to remark in the courſe of our enquiries into the collection of the Exciſe Revenue, and neceſſarily reſulting from the want of a regular digeſted form of inſtructions) is an obſervation applying with much force to our preſent ſubject, as we found the Officer in charge of the principal Paper ſurvey of Ireland, not only diſregarding many of the proviſions of the Law, but abſolutely ignorant of their exiſtence. In furniſhing the Officers with inſtructions, more eſpecially thoſe who are in ſubordinate ſituations, it can rarely be ſufficient to ſupply them with the Acts of Parliament; the Law is frequently to be gleaned only from an attentive compariſon of ſeveral ſtatutes, and will often require the exertion of greater knowledge and experience than is uſually found in men of their ſtation. Upon them, therefore, we feel diſpoſed to fix the leaſt part of the blame that attaches to an overſight in the mode of charge ſeeming to have univerſally prevailed, viz. the omiſſion of making any entry in the ſtock-books, ſpecimen papers or vouchers (in like manner as the Engines and Vats are entered) of the number of Wet-preſſes in uſe, notwithſtanding that the charge of Duty is to be computed on the Engines and Vats, "or *Wet-preſſes*," which ever ſhall be the moſt in number, uſed in any month. The ſame excuſe of ignorance or miſunderſtanding may alſo be made, for ſome inaccuracies that have occurred in apportioning the Duty to the different claſſes of Paper, as the original diſtinction of a firſt, ſecond, third, and fifth Claſſes, continues to be preſerved in the ſtock-books and vouchers, although that claſſification has been long at an end. But as we are given to underſtand that vouchers of a more appropriate form have been lately framed, and are already partially adopted, we do not feel ourſelves called upon for any further obſervation, than that we truſt that the general uſe of an Inſtrument conformable to the proviſions of the Law, and on which the legality of the charge depends, will no longer be delayed.

App^x N° 14.

App^x N° 14.

Ibid.

PAPER HANGINGS.

BESIDES the Duty which, we have juſt ſhewn, is charged upon the article before it leaves the place of Manufacture, Paper is ſubject to a further Duty when printed, painted or ſtained, to ſerve for Paper-hangings. The firſt ſtep towards impoſing a Duty on Paper printed, painted or ſtained, was taken ſo early as the year 1785, when perſons making Paper-hangings for ſale, or dealing therein, were required to take out an annual Licence, and pay 20*s.* for the ſame; ſince which

25 Geo. III. c. 8.

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time, the cost of a Licence to manufacture, has been raised to £.5, and the cost of a Licence to deal in Paper-hangings to £.2.

37 Geo. III. c 28. No Duty was directly imposed on the article itself until the year 1797, when 1*d.* per square-yard, to be paid by the Printer, Painter or Stainer, was laid on Paper-hangings; and certain regulations, which remained without any material alteration or addition till 1805, were enacted to facilitate the collection of the Duty.

45 Geo. III. c. 106. By the Act of 1805, which was made perpetual by the 47 Geo. 3. sess. 1. c. 38, so far as it relates to Paper-hangings, no person can print, paint or stain any Paper in Ireland to serve for Hangings or other uses, without having taken out a Licence to manufacture Paper-hangings for sale, duly granted and stamped according to Law, the Paper-stainer, before obtaining such Licence, is to enter into boud with two sufficient sureties in a penalty, after the rate of £.25 for each table, for stamping Paper-hangings intended to be kept, conditioned for the payment of all such sums as shall be chargeable and charged ou such person for the Duties on Paper printed, painted or stained. The Paper-stainer is also to deliver to the Collector of the District an account iu writing, containing his name, place of abode, and the place where his manufactory is situate, the number of tables for stamping, printing, painting or staining Paper-haugings intended to be kept or used, and the several rooms and places wherein any part of such business is to be carried on, or wherein any materials for such business are to be kept or stored; all such tables, and every such room and place, to be distinguished by separate numbers, relating to each, in arithmetical progression, beginning with number one. The Paper-stainer is prohibited under a penalty of £.10, and the forfeiture of the Paper, from keeping auy Paper fit for Paper-hangings, or any printed, paiuted or stained Paper, in any other than the registered rooms. He is also prohibited from receiving any Paper, other than in whole reams or bundles, and in the same covers and wrappers in which the Paper was charged with Duty, when in the hands of the Paper-maker; all such Paper, on its receipt, is to be deposited in a room or rooms to be kept for that purpose; and, on the outside of the door or doors of which, respectively, shall be painted, "First Account Room;" within twenty-four hours after receipt of the Paper, the Paper-stainer is required to give notice to the Officer in charge, of the quantity of Paper received, and the Officer is forthwith to proceed to take an account of the quantities and dimensions of all such Paper, and to mark and stamp the outside wrappers and covers of every bundle and ream, to denote that such account had been taken of such Paper. The Paper-stainer is further required to enter in a book, to be kept by way of debtor and creditor, an account of all Paper received into, and of all Paper removed out of, the First Account Room, and to state for what purpose the Paper had been removed; the book to be produced at all times on demand to any Officer of Excise; and if any deficiency shall at any time appear in the quantity of Paper in the First Account Room, not accounted for by the entries in the book, the Officer is to charge the Paper-stainer with Duty on the Paper so deficient, as if it had been actually printed, painted, or stained. The Paper-stainer is required, within seven days after the 29th of September, 25th December, 25th of March, and 24th

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24th June in every year, to deliver the aforeſaid book to the Collector of the Diſtrict, and to verify the contents thereof upon oath. Before any Paper is taken out of the wrapper or cover in which it was received, for the purpoſe of printing, painting, or ſtaining, it muſt be removed from the "First Account Room" into another room, on the door of which ſhall be painted, "Second Account Room;" but before the removal of the Paper, the Paper-ſtainer is to give twenty-four hours notice to the Officer in charge, of the day and hour, and of the quantity of Paper intended to be removed; the Officer is required to attend accordingly, and ſee the Paper removed, of which he is to take a "Second Account," and to mark and ſtamp each ſheet or piece of ſuch Paper; and if any deficiency ſhall at any time appear in the quantity of Paper, ſo marked or ſtamped, in the Second Account Room, that ſhall not be accounted for by the quantity of Paper actually printed, painted or ſtained, and charged with Duty, the Officer is to charge the Paper ſo deficient with Duty, as if it had been actually printed, painted or ſtained. Before any Paper, whether conſiſting of ſeveral ſheets paſted or joined together, or a ſingle ſheet, is printed, painted or ſtained, the Paper-ſtainer is required to ſhew ſuch piece or ſheet of Paper to the Officer in charge, who ſhall take an account of the ſame; and if he finds that every ſheet is marked and ſtamped as before-mentioned, he is to meaſure the ſheet or piece, and mark it at both ends with "a Frame Mark," denoting the meaſure. As ſoon as any Paper is printed, painted or ſtained with any colour, the Officer is required to take an account of the ſame, and to ſtamp or ſeal every piece of ſuch Paper, conſiſting of more ſheets than one (or every ſheet where only ſingle ſheets are coloured) at both ends, with a ſtamp or ſeal, to denote that the Duties have been charged, and to ſign his name thereto, and the year and day of the month when ſuch ſignature ſhall be made; and any printed, painted or ſtained Paper, found conveying from any Paper-ſtainer, without having thereon the Duty Stamp at both ends, ſubjects the Paper-ſtainer to a penalty of £.20. and ſeizure of the article.

The Paper-ſtainer is required, within ten days after the expiration of every month, to make a Return on oath to the Collector of the quantity, in ſquare-yards, of the Paper actually printed, painted or ſtained by him within the month next preceding, and of the number of tables uſed by him at any time within ſuch month.

By an Act of 1805, the Duty per ſquare yard was advanced from 1*d.* to 2*d.* and by another Act of the ſame year, the principle of ſecuring a certain ſum by Aſſeſſment was firſt applied to this Duty, and Printers, Painters and Stainers of Paper, to ſerve for Hangings, were ſubjected to a charge of £.4. 3. 4. per month, upon every table uſed within the month, for the purpoſes of their trade, unleſs the Duty per ſquare-yard on the quantity of Paper, actually ſtained within that period, ſhould give a greater amount, with liberty however of diſcontinuing their liability to the monthly charge, on giving proper notice, and uncovering their tables, provided that the Duty chargeable in any year ſhould not by ſuch diſcontinuance be reduced to a leſs ſum than £.12. 10. per annum on each table; this rate of Aſſeſſment has remained, but the rate of Duty per ſquare-yard was, by an Act of the laſt year, lowered to 1½*d.* and thereby

45 Geo. III. c. 19.
45 Geo. III. c. 106.
47 Geo. III. c. 18. Seſſ. 1.

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thereby made equal with the Duty charged on the ſame commodity in England.

The annual receipts of Duty on Paper-hangings have varied conſiderably; and although, as appears by the Return in the Appendix, ſomewhat increaſed within the laſt two years, in which alone the charge by Aſſeſſment had full operation, have not exceeded the ſum of £.1,574. 4. 0½. This ſum, when reduced by the expence of collection, which in the Dublin Diſtrict alone employs one Surveyor at a ſalary of £.130. and four Gaugers at a ſalary of from £.80. to £.120. would ſcarcely compenſate for the trouble of collecting, if further produce was not to be expected from improved attention and management. The opinions, however, of the moſt reſpectable perſons of the trade, as well as the inferences reſulting from the various frauds that appear to be practiſed againſt the collection of this Duty, ſeem to warrant the preſumption, that no inconſiderable proportion of it is now loſt to the Public. It ſeems to have been the practice of the Officers in charge of Paper-ſtainers, to ſuffer them to keep in ſtore the pieces that were grounded for ſtaining (that is, in an unfiniſhed ſtate, with the ground or firſt colour only laid on) for many months, and to forbear charging the Duty on them until the ſtaining was completed, and frequently until the Paper was to be expoſed for ſale. This permiſſion is in direct oppoſition to the regulations of the 45th Geo. III. c. 106, requiring, that as ſoon as any Paper ſhall be printed, painted or ſtained, it ſhould "be marked and charged with "Duty." It is certain that ſuch a relaxation of the Law cannot be continued without hazard, as by favouring an accumulation of ſtock, it renders the detection of fraud more difficult.

App^x N° 18.

App^x N° 19, 20, 21, 22.

App^x N° 19. 22, & 23.

The proviſions of the Act of 1805, for regulating the manner in which an account of all Paper taken into ſtock by Paper-ſtainers ſhould be kept, if duly and faithfully executed both by Trader and Officer, would go ſome length to prevent evaſions of this Duty; we however learn that theſe regulations have been totally diſregarded both by the Traders and the Officers; but even if they had been carried into execution, their efficacy would very much reſt on the dependance that could be placed on the verification of the accounts of the Paper taken into ſtock, which is required to be made quarterly before the Collector; and when we find that the oath which the law requires to be taken by the Trader on delivering in his monthly Return is ſeldom adminiſtered, or if adminiſtered, done in ſuch a manner, as that a Trader of ſome eminence declared to us, he did not conceive he was taking an oath, we fear that no great reliance can be placed on theſe verifications, and that other guards muſt be reſorted to. With reſpect to the general execution of their duties by the Officers employed in the collection of this Duty, we have to notice that prevailing ignorance which originates, as well from too great inattention to their competency at the time of admiſſion, as from the neglect to furniſh them with the neceſſary books of inſtruction. On the ill conſequences of ſuch omiſſion we have had frequent occaſion to remark, and have found them fully exemplified in the ignorance of the Gaugers and Surveyors in charge of the collection of this Duty, who were in many inſtances incapable of explaining the entries of their own books; of which the uncorrected errors and contradictions would warrant the preſumption, that

45 Geo. III. c. 106.

App^x N° 19. 22, & 23.

App^x N° 21.

App^x N° 22.

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that they, whoſe duty it was to examine and to check them, were either indifferent to or not more converſant with the ſubject. In excuſe for theſe defects, it cannot be alledged that the regulations are difficult to be underſtood, nor that they are new to the department. The frauds on this branch of the Revenue are committed, either by procuring Paper to be fraudulently marked with the Officer's ſtamp, by counterfeiting the impreſſion of the ſtamp, or by ſelling Paper unmarked with any ſtamp whatever. The latter practice both is, and we are aware may be carried on to a certain extent, in defiance of the utmoſt exertion to ſuppreſs it, more eſpecially in obſcure places, and by the pooreſt claſſes of ſociety; with reſpect to this, therefore, we have only to recommend, that activity and diligence on the part of the Officers ſhould be encouraged and enforced. The other two can ſeldom be accompliſhed but by connivance with or through the inattention of the Officers in charge, who, as we are informed, frequently impreſs the ſtamps without troubling themſelves to aſcertain the number of ſheets ſo ſtamped, in any other manner than from the declaration of the Trader; frequently forbear to charge the Duty on ſuch as have been ſtamped, or ſtamp them with ſuch haſte and negligence as to render the mark indiſtinguiſhable from the coarſeſt imitation; and not unfrequently ſuffer the Stamp to remain in the Trader's hands to be uſed at his diſcretion. The only practicable check to the commiſſion of theſe frauds (for we abandon all idea of ſubjecting Paper-hangings to a Stamp Duty during the continuance of an Aſſeſſment in reſpect of the tables) is we apprehend to be found in the propoſal, for aſſiſting the regulations now in force, by confining the Paper-ſtainers to the uſe of Elephant-paper only for ſtaining, and by making him accountable for Duty on all ſuch received into his ſtock. The Notices and Permits which hitherto appear to have have had ſo little effect, could then, by compariſon with the entries of the ſtock-book, effectually determine the quantity of raw ſtock that ought at any time to be on hand, and would at the ſame time give a conſiderable check to the practice of putting up unſtained Paper, and colouring it upon the walls, for the purpoſe of evading the Duty. From the evidence before us, we are inclined to think that no objection to this propoſal can be founded, either on the nature of the Paper-ſtainers trade, or the price of the article he is accuſtomed to make uſe of. Both Elephant and Lapping-paper may be, and it ſeems are manufactured of equally inferior qualities, and the difference in price is counterbalanced by the advantage in dimenſions. The Lapping might be confined to the ordinary purpoſes of interlining, &c.; and if under any peculiar circumſtances the uſe of Elephant ſhould be requiſite, it might be permitted, on giving ſpecial notice to the Officers in charge, in order that they might look to the due diſpoſal of it. Such regulations it is urged, together with a proviſion requiring the frame mark to be carefully and diſtinctly impreſſed (ſo as to be at once diſcernable) and to contain the name of the Trader on whoſe account it was uſed, would both enable and compel the Officer to keep an effectual check on the licenſed Paper-ſtainer, and aſſiſt in the detection of the unlicenſed, whoſe practices are alike injurious to the intereſts of the Revenue and the fair Trader; under ſuch regulations, the preſent ſyſtem of charging the Duty by a monthly

App^x N° 22.

App^x N° 22.

App^x N° 19 & 20.

App^x N° 22.

App^x N° 19 & 22.

App^x N° 22.

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Aſſeſſment, according to the number of tables worked within any month, might admit of ſome relaxation, and Paper-ſtainers might be relieved from a mode of charge which they repreſent as vexatious and burthenſome, alledging that they are frequently precluded from employing at the tables workmen for whom they happen to have no other occupation, ſince, if a new table be ſet at work, a whole month's charge is incurred, though a few days only ſhould be wanting to conclude the month; and again, if in other parts of their buſineſs an addition of hands were required, they cannot be taken from the tables, without the danger, under the monthly Aſſeſſment, of incurring a charge of Duty, that would exceed the rate of 1½*d.* per ſquare-yard upon the Paper actually made. In lieu of this Aſſeſſment, in its preſent ſhape, the Traders whom we have examined, concur in propoſing the ſubſtitution of an independant charge by way of Licence, to be impoſed on all Stainers of Paper, to be payable in ſuch proportions, and at ſuch intervals as the preſent charge by Aſſeſſment; and that no perſon, intending to follow the occupation honeſtly and conſcientiouſly, would have reaſon to complain, if ſuch Licence Duty were fixed at £. 100 per annum. How far this opinion is rightly formed, ſo far as it regards the lower claſs of Traders, we do not feel competent to determine; but we apprehend that this or ſome ſimilar regulation might be adopted, without incurring additional riſk; ſince the facility with which the tables of Paper-ſtainers are prepared and again uncovered, that is rendered apparently unfit for uſe, will always render the ſtate in which they may be found at the Officer's viſits, a very imperfect and fallible criterion of the charge that may have been incurred, and give conſtant opportunities of converting the notices of diſcontinuance to inſtruments of extenſive fraud.

App^x N° 21.

App^x N° 22.

TOBACCO.

14 & 15 Ch. II. c 8. AN Exciſe Duty of one Shilling in the pound ſterling, on the value of all Tobacco imported, to be paid by the firſt purchaſer from the Importer, or by the Importer, if a retailer or conſumer, formed a part of the hereditary Revenue of Exciſe granted to the crown in the reign of Charles II.

14 & 15 Ch. II. c 9. Tobacco was alſo ſubject to a Cuſtom Duty after the ſame rate, and by an Act of 7 Will. III. impoſing an additional Import Exciſe Duty of ½*d.* per lb. weight, it was declared, that under any previous Act, no greater ſum than 2*d.* per lb. weight, had been or was payable, on any account whatſoever on Tobacco imported into Ireland. In conſequence of the inconvenience attending the mode of levying the Import Exciſe, an agreement was concluded in 1679 between certain wholeſale importing Merchants, and the Commiſſioners of the Revenue, by virtue of a power contained in their patent, that prompt payment ſhould be made of the Import Exciſe, and additional Duties by the Importers, in conſideration of an allowance of £. 10. per cent. of the Duties on Wines and Tobacco, and of £. 6. per cent. of the Duties on all other goods.

Howard, Vol. 1. p. 64.

The advantages reſulting, both to the crown and the ſubject, from this arrangement, which was at firſt temporary, and extended only to ſuch Importers

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Importers as were parties to the agreement, led to its becoming general, and to its being continued with mutual consent.

Importing retailers and consumers were however excluded from the benefit of this agreement, and continued to make prompt payment of the Excise Duties chargeable on their importations.

In 1783 all Duties of Import were required to be paid down in ready money without any allowance, except for Wines unfilled; and in order to reconcile the wholesale Importers to this measure, and maintain the distinction that had hitherto existed between them and the importing retailers, an additional Import Duty of £.6. per cent. was imposed, payable by the latter on all articles except Sugars. This Duty on retailers was discontinued in 1802, revived in 1804, and again discontinued in 1805, since which time it has altogether ceased. 23 & 24 Geo III c. 1. 42 Geo III. c. 103. 44 Geo III. c. 67. 45 Geo. III. c. 18.

By the 19th and 20th Geo. III. the importation of Tobacco was prohibited, except into certain Ports therein enumerated; and provision was made to enable the Importer to warehouse all such Tobacco, and after payment of a certain proportion of the Duty thereon, to give bond for the remainder. 19 & 20 Geo III. c. 23

In 1785, an Inland Excise Duty was first imposed on manufactured Tobacco in Ireland, amounting to 2*d.* per lb. weight. Tobacco was likewise subjected to a Duty of 10*d.* per lb. to be paid down on importation, or of 11*d.* in case of its being warehoused. 25 Geo. III. c 6.

The rate of these Duties has varied from time to time: In 1804 a Custom Duty of 8*d.* British per lb. was imposed upon unmanufactured Tobacco, and an Excise Duty of 9*d.* British per lb. exceeding by about 6*d.* per lb. the highest aggregate Duty ever before imposed upon Tobacco in Ireland. In 1807, 2*d* per lb. was transferred from the Custom branch of this Duty to the Excise, but the total rate per lb. remained the same. Notwithstanding this transfer of a part of the Custom Duty to the Excise, and the difficulty of carrying on a contraband trade during a state of war, it appears that the consumption of Tobacco in Ireland, estimated by the quantity manufactured and charged with Duty, has on an average of four years ending 5th January 1808, compared with an average of four years ending 5th January 1804, decreased by 1,411,502 lbs.; and we are informed that the smuggler, for whose risk the evasion of the Custom Duty since its reduction proves an insufficient compensation, receives a share of the profits drawn from the evasion of that of the Excise. 44 Geo. III. c. 67. 47 Geo III. c. 31. Sess. 1. and 47 Geo. III. c. 18. Sess. 1. App^x N° 24.

The correctness of this information is strongly supported, if we advert to the reduced prices at which the Manufacturers in some parts of the country can afford to sell, and to the places which that reduction principally pervades. It is therefore to be feared, that so long as the present high rate of Duty, whether under the name of Import, or Excise, shall continue to present such temptations, no effectual protection can be furnished against the perseverance and enterprize of the illegal Importer; the extent of the injury however both to the Revenue and fair Trader, might be considerably diminished, by a greater degree of attention to the due and constant employment of the different vessels and cruizers in the service of the Revenue; but notwithstanding the increasing expence of this establishment to the Public, which, exclusive of the Office of the Inspector of Cruizers, amounted in the year ending 5th January 1808. to £.46,820. 3. 7½. App^x N° 25 & 26. App^x N° 27. App^x N° 28

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£. 46,820, 3. 7½. no effectual meaſures ſeem to have been taken for this important purpoſe by the Board, under whoſe immediate direction and controul theſe veſſels are placed; as it appears that on an average of 4½ years, ending October 1807, they had remained more than two-thirds of that time in Port.

App^x N° 29.

When a conſiderable portion of the Revenue derived from Tobacco, was rendered dependant on the due collection of the Duty of Exciſe, it became neceſſary to watch the manufacture and conſumption of the article, by a ſyſtem of ſtrict ſurvey, as much with the view of guarding againſt the circulation of ſmuggled Tobacco through the interior of the country, as to ſecure the payment of the Exciſe Duty on ſuch as had been legally imported. For the attainment of theſe objects, the Law prohibits any perſon to manufacture Tobacco without having been previouſly licenſed for that purpoſe. This Licence is granted by the Collector of Exciſe of the Diſtrict in which the Manufacturer reſides, on his producing the proper ſtamp required by the Act of the 45 Geo. III. ſhewing that he had paid the Licence Duty, and giving bond with two ſufficient ſecurities, conditioned to pay the Exciſe Duties. The Manufacturer likewiſe receives from the Collector a Certificate of his being licenſed, which is ſigned by a Commiſſioner of Exciſe, and by the Regiſter General of Tobacco.

37 Geo. III. c. 42.

45 Geo. III. c. 20.
37 Geo. III. c. 42.

On every purchaſe of unmanufactured Tobacco by any Manufacturer, he is required to produce this Certificate to the Importer or other Seller, who is directed to indorſe thereon the number of packages ſold, alſo the marks, numbers and weight of each, the place from whence imported, the time when, the name of the ſhip in which the ſame was imported, the time when the Import Duty thereon was paid, the name of the perſon to whom the ſame was ſold, and the time of ſuch ſale. On the production of this Certificate, with ſuch indorſements ſigned by the ſeller of the Tobacco, or by his known Clerk, to the permitting Officer, he is authorized to grant a Permit for the removal of the Tobacco into the ſtock of the purchaſer, ſpecifying on ſuch indorſement the date and number of the Permit, and the place where the ſame was granted, and ſigning his name thereto.

When a package of Tobacco is received by any Manufacturer, it is the duty of the Officer in charge of the walk, to examine and compare the marks and numbers thereon, with the marks and other particulars contained in and indorſed on the Permit, and with the indorſements on the Certificate of Licence, and in caſe of their agreement to ſign the latter, and grant a Certificate in lieu of the Permit. The Manufacturer is prohibited from opening any package of Tobacco, except in the preſence of an Officer of Exciſe, unleſs he ſhould neglect to attend, after receiving 24 hours notice for that purpoſe. It is the duty of the Officer to attend on receipt of every ſuch notice, to charge the Exciſe Duty on the whole contents of ſuch package when opened, and to return the amount thereof, and the name of the perſon chargeable therewith, to the Collector of the Diſtrict; and within ſeven days after the package has been opened, the Manufacturer is required to pay the Exciſe Duty.

App^x N° 30.

Notwithſtanding theſe regulations were well calculated to ſecure the payment of the Exciſe Duty on Tobacco legally imported, the evaſion of

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of them is ſtated to have been found practicable in two ways. 1ſt. By procuring Licences in the names of fictitious perſons, and on fictitious ſecurities; and 2dly, by pretending the loſs of the Certificates of Licence. Although the Returns of the Importer ſhew a regular ſale in both inſtances, they cannot be made to eſtabliſh a charge againſt the purchaſer; as in the one he is a feigned perſon, and in the other can ſcreen himſelf from payment, by inſiſting that the Certificate has been fraudulently uſed, while out of his poſſeſſion. But ſuch frauds cannot be extenſive in their operation. The Collector, whoſe duty it is to make himſelf acquainted with the circumſtance and ſituation of each perſon applying for a Licence, and with the ſolvency of the ſureties, may in a ſingle inſtance be deceived, and licenſe a fictitious perſon; but a frequent and ſucceſsful recurrence of ſuch impoſitions, could only be imputed to neglect; and in order to render Manufacturers more careful of their Certificates of Licences, and preclude the pretence of their being loſt, the due return and production of them according to Law, at the cloſe of the year, might be made a part of the condition of their bonds.

On opening any package of Tobacco, the Manufacturer is required to ſtate in writing to the Officer, the quantity intended for each ſpecies of manufacture, and it is the duty of the Officer to have each parcel weighed in his preſence, before any part ſhall be worked, or put in caſe, or be ſtripped from the ſtock or ſpun, and to take and keep an account thereof. 37 Geo. III. c. 42.

In Ireland Leaf Tobacco is commonly manufactured into Rolls, denominated according to their quality, either Cane or Pigtail (which latter is made of finer Tobacco); and into Snuff; but it is the practice of Manufacturers dealing extenſively in Snuff, to manufacture Tobacco intended for Snuff, alſo into Rolls, by which means they are enabled to preſerve a large quantity ready for uſe, without the hazard of its being injured. While the Leaf Tobacco is in a ſtate of preparation for either Rolls or Snuff, it is ſaid to be in caſe, and the Manufacturer is required to lay all Tobacco intended to be put into caſe, in wooden frames or boxes called Caſes, which he is directed to provide for that purpoſe, and to place the ſame therein in the day-time, in the preſence of the Officer, immediately after weighing, and not to add thereto, or take out and repack, unleſs in his preſence. Notwithſtanding theſe proviſions, it appears that the Officers are never preſent when the Tobacco is put in or taken out of caſe; and that though the uſe of frames is calculated to afford them conſiderable aid in detecting fraudulent increaſes, the Tobacco denominated in caſe is generally permitted to lie in heaps or looſe parcels on the floor. App^x N° 31. App^x N° 26. 37 Geo. III. c. 42. App^x N° 32. App^x N° 33 & 34.

In excuſe for this diſobedience to the Law, an inferior Officer alledges, that it could not be enforced without conſiderable injury to the Manufacturer, as Tobacco is liable to become damaged by being cloſely packed, particularly in warm weather; but this reaſon ſeems inapplicable to Tobacco in Snuff caſe, as when intended for Snuff it is generally prepared in large quantities, and requires a conſiderable degree of fermentation to render it fit for that purpoſe; and if the reaſon be applied to Tobacco in caſe for Roll, it is met by the conſideration, that the Manufacturer can regulate its quantity and continuance in that ſtate at his option, and if he finds it neceſſary, is empowered by Law to unpack it in the preſence App^x N° 34.

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of the Officer. In concluding these observations, it seems scarcely necessary to remark on the impropriety of subordinate Officers venturing to dispense with the obedience due to the regulations of the Law.

37 Geo III. c. 42. When the manufacture of any Tobacco put in case, and intended for Roll is finished, the Manufacturer is required to deliver to the proper Officer a declaration in writing, specifying the number of Rolls of Tobacco made, and the stalks and stems arising therefrom, and to deliver a like declaration of the number and weight of Snuff Rolls produced from any Tobacco weighed out of case, and declared to have been intended for Snuff; and also of the weight of all Snuff and Returns of Tobacco that shall be produced from any Snuff Roll or Tobacco respectively weighed out for Snuff, and to keep all such Roll Tobacco, Snuff Rolls, and Snuff, and all Stalks or Stems, separate from all Tobacco of the like description for 24 hours, or until the Officer shall have taken an account thereof. By this regulation it seems intended, that after the Manufacturer has commenced working off the Tobacco in case into Rolls, no further account should be taken of it, until the whole case had been exhausted, and that this part of the process should be continued without any delay or interruption.

It appears, however, that the Account is taken by the Officers, as the Rolls are finished, and at the desire of the Manufacturers, who are likewise permitted to add fresh Tobacco to the case, before its original contents are worked off; a practice obviously affording great facility to the fraudulent Manufacturer, of privately disposing of any portion of his Rolls, that have been manufactured in the intervals of the Officer's visits, and of supplying at little hazard the decreases in the case with smuggled Tobacco, which is usually of superior quality, and therefore peculiarly fitted for the manufacturing of Rolls.

App^x N° 33.

App^x N° 26.

Ibid. It is, however, stated, that a mixture of Tobacco of different qualities is sometimes required in the manufacture of Rolls, and that to prohibit the Manufacturer from adding to the Roll Case, would be to subject him to serious inconvenience, as the quality of the Tobacco cannot with certainty be discovered until it has been wetted. Admitting this statement to be correct, as far as it relates to the necessity of a mixture, for the purpose of manufacturing Roll Tobacco, it does not appear but that with proper attention, the quality of the Tobacco might be ascertained, and the necessary addition made previous to working off the Case without any injury to the Manufacturer, by allowing the Manufacturer liberty, within a limited time after his first declaration either for Roll or Snuff, to deliver a fresh declaration of the addition or change intended to be made, as is the practice in England. Under every circumstance it will be essential to the security of this branch of the Revenue, that the Officers in charge should pay a stricter attention than heretofore, to the progress of the Manufacturer in the managing and working off the Roll Case. The nature of the process, and the facility with which Tobacco privately manufactured may be brought into consumption, renders it by no means difficult to deceive the utmost vigilance and circumspection; but from the loose and negligent manner, in which the inferior Officers appear to execute their duty, the fraudulent Manufacturer has no such obstacle to encounter.

Brit. Act. 29 Geo. III. c. 68. sec. 78.

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The Officers indeed profeſs to have all Leaf Tobacco weighed out for manufacture in their preſence, but it is generally admitted that in all other ſtages of the proceſs, they depend upon the declaration of the Manufacturer for the accuracy of the ſeveral accounts, which they ſtate it to be their duty to keep, and it is certainly true that they are not regularly furniſhed with written or printed inſtructions on the ſubject. App^x N° 32, 33, 34.

It has been ſuggeſted to us by ſome of the moſt reſpectable perſons of the trade, that the claſs of ſmaller Manufacturers in many inſtances procure their Licences, rather for the purpoſe of covering a traffic in ſmuggled Tobacco, than with any hope of deriving a livelihood from the fair and legal proſecution of the trade. App^x N° 35.

It ſeems probable, that in order to meet this abuſe of the Licence, Manufacturers were charged by an Act paſſed in the year 1788, with the Duty for Exciſe for not leſs than 8,000 lbs. weight of Tobacco per annum, viz; for 2,000 lbs. in each quarter of the year; this charge was ſubſequently raiſed to 3,000 and 4,000 lbs. weight per quarter for each Table uſed within that period, but at length in the year 1793 was altogether diſcontinued. In the Appendix will be found an account of the number of Tables licenſed, the quantity of Tobacco brought to charge, and the average quantity per Table manufactured in the year ending 5th January 1807. Although this account gives ſome inſtances of an average much under the loweſt rate of the above-mentioned Aſſeſſments, we do not find them ſufficiently numerous to warrant us in recommending the revival of a ſyſtem of charge, that cannot fail to preſs hard upon the little Trader, and would moreover militate againſt the meaſure of collecting both Duties, viz. the Duties of Exciſe and Cuſtoms, before the commodity is removed from the Kings warehouſes, a meaſure which is ſanctioned by the practice and experience of Great Britain, and to which the taking away the ſhort credit of ſeven days at preſent allowed to the Manufacturer for payment of the Exciſe Duty, can ſcarcely, we apprehend, be conſidered as offering a ſerious obſtacle. 28 Geo. III. c. 5. 30 Geo. III. c. 12. 33 Geo. III. c. 11. App^x N° 36.

LICENCE DUTY.

THE Duties on Licences are now wholly received by the Stamp Office; yet ſeveral of them ſtill continuing to be iſſued by the Board of Exciſe, they ſeem properly to have place in this part of our Inquiries. The interpoſition of the Stamp Office ſeems to have been firſt introduced by an Act paſſed in the year 1804, empowering the Clerks of the Peace to grant Licences for the ſale of Spirituous Liquors. In the year 1805, a Stamp Duty was impoſed on ſeveral other Licences, and the receipt of the Duty became veſted in the Stamp Office, while the power of granting the Licence was continued to the Exciſe. An Act of the following year extended the authority of the Stamp Office, as well to the granting of the Licence, as to the iſſuing of the Stamp for the ſale of Spirits by retail; directing, that on the production of the Magiſtrate's certificates, approving the Perſons by whom Licences were required, and ſtating that the requiſite ſecurities had been entered into, to the Officers appointed by the Stamp Office, theſe Officers ſhould iſſue the Stamp and Licence, and make a monthly Return to the Commiſſioners of Exciſe 44 Geo. III c. 103. 45 Geo. III c. 20. 46 Geo. III. c. 70.

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Excise and Stamps respectively, of all Licences issued by them in the month preceding. By two Acts passed in the first Session of Parliament in the year 1807, the Stamp Duty on Retail Spirit Licences, and on the several Licences enumerated in an Act of the 45th year of the King, and in an Act of the following year, was repealed, and a new Duty on such Licences made payable to the Excise, which was thenceforth empowered to grant them; but in the second Session of the same year, the Duty on Licences to retail Spirits was again subjected to a Stamp Duty, and the power of issuing them was brought back to the Stamp Office. By an Act of the last Session, the Duties on the several Licences enumerated in the Act of the 45th of the King, were again made payable to the Stamp Office, whilst the power of issuing them remains with the Commissioners of Excise. It has been stated to us, that the transferring the issue of Spirit Licences from the Excise to the Stamp Office has been followed by an indifference in the Excise Officers to the detection of unlicensed Dealers. For such misconduct, the transfer of the issue of the Licence to the Stamp Office forms no reasonable ground of excuse; since, whenever that course has obtained, there does not appear to have been any want of provision for furnishing the Commissioners of Excise with the information necessary to enable their Officers to act with as much effect as when the Licences were issued by the Excise Department. Wherever the Licence authorizes persons to deal in exciseable commodities, the necessity of apprizing the Officers of Excise of the issue of such Licences is obvious, both for the purpose of enabling them to distinguish the unauthorized Dealers, and of directing their attention to the points where vigilance is most required.

47 Geo. III. c. 8 s. 1.
47 Geo. III. c. 5. s. 1.
45 Geo. III. c. 50.
46 Geo. III. c. 64.
47 Geo. III. c. 14. s. 2.
47 Geo. III. c. 12. s. 2.
48 Geo. III. c. 41.
45 Geo. III. c. 20.
Appx N° 37.

The peculiarity of the Collector's situation, with respect to the management of these Duties, in our opinion fully justifies the transfer of their receipt to the Stamp Office; for, with respect to all other Duties under the management of the Excise, the Collector is but an Officer of check and of receipt; in this instance he was also an Officer of charge; in the former he is checked by the Voucher of the charging Officers, in the latter there was no guard against the suppression of his receipts, except the distant chance of accidental detection; but of the receipt of the Duties by the Stamp Officer, no such concealment can take place; he is debited for the Stamps committed to his charge, and must account for the disposal of them.

WROUGHT PLATE.

3 Geo. II. c. 3.

IN 1729, a Duty of Sixpence per ounce troy was imposed on all Gold and Silver Plate wrought in Ireland. This Duty was collected by an Assay Master appointed by the Goldsmith's Company, to touch all Gold and Silver Wrought Plate before exposed to sale. The Assay Master was required, once in every month at least, to pay the amount of Duty received into His Majesty's Exchequer, and once a year, or oftner if required, to return his books and accounts to the Commissioners of the Revenue. The above Duty of 6*d.* per ounce was appropriated to the encouragement

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encouragement of Inland Navigation till 1789, at which time a different provision was made, and this Duty repealed for that object; but a Duty of the like amount on Wrought Plate was in the same year granted to the Crown, and collected and secured under the regulations of 3d Geo. II. c. 3. and 25th Geo. III. c. 8. 29 Geo. III. c. 33. 29 Geo. III c. 18.

In 1807, an Act was passed for regulating anew the collection of this Duty, by which all Gold or Silver Plate sent to the Assay Office, is required to be accompanied by a note from the Manufacturer, stating the particulars, and the gross weight of the article to be assayed; these notes are to be filed by the Assay Master, and kept in his Office; the Duty is charged on the weight, after deducting one-fixth, as an allowance for waste in the finishing. The Assay Master enters in a book the particulars of every piece of Plate assayed, viz. the name of the Manufacturer, the gross weight, and the net weight of every piece of Plate assayed, and the amount of Duty thereon. The Duty received is weekly paid over to the Collector of Excise, who gives his Receipt to the Master of the Goldsmiths Company. Quarterly Returns are made to the Commissioners of Excise of the Duty received during the quarter; the Return is drawn out and signed as well by the Assay Master, as by the Master of the Corporation. The Assay Master swears to the faithful execution of the duties of his Office before one of the Commissioners of Excise, who are empowered to make an allowance out of the Duties received, of one Shilling in the pound to the Corporation of Goldsmiths for their trouble and expence in collecting the Duty, &c. Notwithstanding that these regulations have been guarded by a heavy penalty, on the exposure to sale of any Wrought Gold or Silver Plate without being duly assayed, touched and marked, the Assay Master is of opinion that the Duty is not paid on more than two-thirds of the Plate manufactured in Ireland. If the Dealers in Wrought Plate were occasionally visited by some intelligent and active Officer of the Revenue, a measure alike necessary in Dublin and the Country Districts, it may be presumed that the magnitude of the penalty and forfeiture would gradually put an end to evasion of the Duty. 47 Geo. III. Sess. 2. c. 15. App.t N.° 38 & 39.

CARDS AND DICE.

A DUTY on playing Cards and Dice made in Ireland, was first imposed by an Act passed in 1729, and the Manufacture confined to the Cities of Dublin and Cork, but afterwards extended to the City of Limerick. The produce of these Duties was applicable to the encouragement of Inland Navigation till 1789, when they were repealed, and a Duty on playing Cards and Dice to a like amount granted to His Majesty. 3 Geo. II. c. 2. 29 Geo. III. c. 33. 29 Geo. III. c. 18.

By the first-mentioned Act, Makers of Cards and Dice were required to send notice in writing to the Collector of the Port of the house or place where they intended to make the same, and no materials began to be wrought for or towards the making of Cards or Dice, were to be 3 Geo. II c. 2

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removed from ſuch place, until they were completely worked into Cards or Dice, or the Duties for the Cards or Dice therewith intended to be made, were paid. The Officers employed in the collection of the Duty were empowered, in the day time, to enter any houſe or place where Cards or Dice were making or made, and to take an account thereof, and the removal of any Cards or Dice from the houſe or place where made, was prohibited until the ſame had been marked and ſtamped in ſuch manner as ſhould be directed by the Commiſſioners of the Revenue. All Makers of Cards and Dice were required once in every fourteen days, to make entry on oath with the Collector of the Port, of all Cards and Dice from time to time made by them, and within twenty-eight days to clear off all Duties payable thereon. The Commiſſioners were empowered to appoint perſons in Dublin and in Cork, and, by a ſubſequent Act, in Limerick alſo, who were to have the cuſtody of the Mark and Stamp, and were to affix the ſame on all ſuch Cards and Dice as the Collector ſhould certify to have been duly entered with him, and that the Duty thereon had been paid. And by an Act paſſed in the 19th and 20th of the King, Makers of Cards are further required, once in three years, to take out a Licence, if in Dublin, from the Commiſſioners of the Revenue, if in Cork or Limerick from the Collector of the Port, and enter into ſecurity to the amount of £. 200. for the payment of all ſuch Duties as they ſhall be liable to on account of making any playing Cards, during the time they ſhall carry on the buſineſs of a Card-maker.

19 & 20 Geo. III c 12.

App^x N° 40.

The Manufacturer of Cards or Dice makes entry with the Collector of the number of Packs or Pairs for which he intends to pay Duty, and makes oath that ſuch entry contains the full quantity of painted, ſpotted, and playing Cards, or of all Dice manufactured by him or for his uſe, from the laſt return to the time of ſuch entry, excluſive of Cards that have been made up for exportation, and lodged in His Majeſty's Stores, or exported, as the caſe may be; copies of theſe entries and affidavits are ſent to the Examinator of Cuſtoms, for the purpoſe of his charging the Collector with the amount of Duty. After the Duty has been paid to the Collector, he iſſues an order, ſpecifying the number of Packs of Cards or Pairs of Dice for which Duty has been paid, and requiring the Stamp Maſter, on the receipt of this order, to affix the proper Stamps or Marks. When Cards are intended for exportation, the Manufacturer is required, within one hour after the ſame are made up, to give notice to the Stamp Maſter of the place where ſuch Cards ſhall be made up, and in his preſence to depoſit ſuch Cards in ſome of His Majeſty's Storehouſes, where the Cards are to remain until a Certificate from the Collector of the Port ſhall be produced to the Stamp Maſter, importing that all the legal requiſites relative to the exportation of ſuch Cards had been performed, and ſuch Cards are not to be removed without permiſſion of the Storekeeper or Surveyor of the Stores. Any unſtamped Cards found in the poſſeſſion of any Card-maker, Shop-keeper, or Retailer, are ſubject to forfeiture, and may be ſeized by any Officer of the Revenue, and the Card-maker, Shop-keeper, or Retailer, is ſubject to a penalty of £. 20. Although the Law provides for the appointment of Officers of Exciſe to take and keep an account of the ſtock of Cards, or materials

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materials for making Cards, which ſhall be at any time found in the poſſeſſion of any Card-maker; and for charging ſuch Card-maker upon any decreaſe or deficiency of ſuch Stock, not properly accounted for, with all the Duties payable for ſuch Cards not accounted for, and alſo with the amount of the Duties on ſo many Cards as might be made from or with ſuch materials not accounted for; it appears, that no account is taken or kept by any Exciſe Officer, of the Stock of Card or Dice-makers in Dublin, nor, we preſume, in Cork or Limerick; and it ſeems probable that none could be kept which would be found to be efficient. The collection of this Duty, therefore, depending ſolely on the return and oath of the Manufacturer, the one might be received and the other adminiſtered with equal ſafety by ſome Officer at the Stamp Office in Dublin, and the Head Diſtributors in Cork and Limerick, who might alſo ſupply the neceſſary Stamps. Should this arrangement be adopted, a ſaving would be effected of the entire expence of the Stamp Maſters and their Aſſiſtants.

J. S. ROCHFORT, (L. S.)
FRED. GEALE, (L. S.)
ROBERT ALEXANDER, (L. S.)
CHARLES SAXTON, (L. S.)
CHAS STEWART HAWTHORNE. (L. S.)

Office of Enquiry,
Sackville Street, Dublin,
10th Auguſt 1808.

APPENDIX.

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APPENDIX

To the SEVENTH REPORT of The Commiſſioners of Enquiry in IRELAND;

&c.

FEES, GRATUITIES, &c.

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CONTENTS.

Appendix,

N° 1. - —Examination of W. D. Digges, Esq. examinator of Auction Duties in Ireland p. 37

N° 2. A.—Account of the Produce of the Auction Duty in Ireland, for five years, ending 5th January 1806 - - - - - - - - - - - p. 39

N° 2. B.—Account of the Produce of the Duty on Auctions, for the years ending 5th January 1807 and 1808 - - - - - - - - - p. 40

N° 3. - —Examination of Mr. Arch^d Milling, gauger; acting as pro surveyor over Paper-stainers and Manufacturers of Glass Bottles - - - p. 41

N° 4. - —Account of the Produce of Duty on Glass Bottles, for seven years, ending 5th January 1808 - - - - - - - - - - ibid.

N° 5. - —Examination of Mr. Thomas Harnett, surveyor of Excise, in charge of Mill-street Leather Survey - - - - - - - - - p. 42

N° 6. - —Examination of Mr. William Doyle, surveyor of Excise, in charge also of Mill-street Leather Survey, during another period - - - ibid.

N° 7. - —Account of the Produce of the Duty on Hides, Leather, &c. in each year since its commencement, as far as the same can be made out - - pp. 44 & 45

N° 8. - —Account of the Quantity of Wrought and Tanned Leather imported into Ireland within the last twelve years - - - - - pp 46 & 47

N° 9. - —Account of Bark and Tanned Hides imported, and of Raw and Tanned Hides exported, since 25th March 1791 - - - - - - - p. 48

N° 10. - —Examination of Mr. Luke Whelan, a skinner, in the City of Dublin - p. 49

N° 11. - —Account of the Quantity of Skins imported into Ireland, since the 25th of March 1791 - - - - - - - - - - pp. 50 & 51

N° 12. - —Examination of W. B. Swan, Esq. inspector-general of Excise and Licences of Ireland - - - - - - - - - - - p. 51

N° 13. - —Account of the Amount of Duty paid by Paper Manufacturers, for the last 10 years - - - - - - - - - - - p. 52

N° 14. - —Examination of Mr. Henry Wheeler, surveyor of Excise, &c. - - ibid.

N° 15. - — - - D° - - of Mr. John Middleton, gauger - - - - p. 54

N° 16. - — - - D° - - of Mr. Christopher McDonnel, paper-maker - - - ibid.

N° 17. - — - - D° - - of Mr. George Cuppaidge, paper-maker - - - p. 55

N° 18. - —Account of the Amount of Duty paid by paper-stainers, for the last eleven years p. 56

N° 19. - —Examination of Mr. John Boylan, paper-stainer - - - - ibid.

N° 20. - — - - D° - - of John Bellett, paper-stainer - - - - p. 57

N° 21. - — - - D° - - of Mr. Samuel Smith, paper-stainer - - - - ibid.

N° 22. - — - - D° - - of Mr. John Bofwell, paper-stainer - - - - p. 58

N° 23. - — - - D° - - of Mr. Thomas Harnett, surveyor of Excise - - - p. 59

N° 24. A.—Account of the Quantity of Tobacco manufactured in Ireland, &c. since the 25th of March 1785 - - - - - - - - - - p. 61

N° 24. B.—Account of the Quantity of Tobacco imported into Ireland, &c. since the 25th of March 1785 - - - - - - - - - pp. 62 & 63

N° 24. C.—Account of the Quantity of Tobacco imported into Ireland, &c. with other particulars extracted from the two foregoing Accounts - - pp. 64 & 65

N° 25. - —Examination of Mr. Christopher Nooney, tobacco-manufacturer - p. 66

N° 26. - — - - D° - - of Mr. James Nowlan, tobacconist - - - - ibid.

N° 27. - — - - D° - - of Archibald Hawkfley, Esq. importer of tobacco - - p. 67

N° 28. - —Account of the Expences incurred in the department of the Customs, under the head of "Cruizers," for the year ending 5th January 1808 - - p. 69

N° 29. - —Abstract Account of Revenue Cruizers employed since 1st January 1804, &c. ibid.

N° 30.

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Appendix,
N° 30. - —Examination of W. B. Swan, Eſq. inſpector-general of Exciſe and Licences, &c. p. 70
N° 31. - —Examination of Mr. James Molineux, tobacco and ſnuff-manufacturer p. 71
N° 32. - — - - D° - - of Mr. Booth Dawſon, gauger - - - - - - ibid.
N° 33. - —Examination of Mr. Charles Dunlievie, ſurveyor of Exciſe - - p. 74
N° 34. - — - - D° - - of Mr. St. John O'Neill, gauger - - - p. 76
N° 35. - — - - D° - - of Jeffery Foot, Eſq. manufacturer of tobacco and ſnuff - p. 77
N° 36. - —Account of the Number of Tables licenſed for manufacturing Tobacco, &c. p. 78
N° 37. - —Examination of W. B. Swan, Eſq. inſpector-general of Exciſe, &c. - p. 79
N° 38. - — - - D° - - of Mr. Thomas Nuttall, aſſay-maſter - - - - ibid.
N° 39. - — - - D° - - of Mr. Jacob Weſt, deputy aſſay-maſter - - - p. 80
N° 40. - — - - D° - - of S. H. Lovett, Eſq. ſtamp-maſter of cards and dice - ibid.

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APPENDIX.

No. 1.

The Examination of W. D. DIGGES, Esq.; taken on Oath, the 26th & 27th of January, and 5th & 6th of May 1808.

This Examinant saith,

THAT he is Examinator of Auction Duties in Ireland. He was first appointed to check the Auction Duty in Dublin by Board's letter in the year 1803, and in March 1807 was appointed Examinator of Auction Duties by commission, and placed on the Establishment with a salary of £. 200 per annum, and £. 80 per annum for a Clerk. The Books kept in his office are, the Notice Book, the Ledger, the General Duty Book, the Report Book, and the Certificate Check Book. All notices for Auctions, and all Catalogues, Declarations and Accounts of sale in Dublin, are delivered at the office of Examinant by the Auctioneers; and from the Country districts are transmitted monthly by the different Collectors, who should also transmit monthly to Examinant a return of all licensed Auctioneers in their districts. On receiving the notices and catalogues from Auctioneers in Dublin, he causes them to be entered in a Book called The Notice Book, from which they are transferred to an account opened for each Auctioneer in the Ledger, and specifying the declarations and sale accounts, as well as the notices received by Examinant. If the Auctioneer does not come within the period prescribed by Law, either to make the declaration required, or to pay the Duty on the sale, the necessary informations are filed to enforce the penalties consequent on the neglect. The notices, catalogues, declarations and sale accounts received from the Country, are all kept separate according to the several districts, and examined, computed and compared with the monthly returns required to be made by the Collectors to this Examinant, of their receipts of Auction Duty during the month, to see that every Auction, of which notice had been served, was accounted for. In case the notices from the Country are not followed either by declaration or sale account, Examinant applies to the Board, and informations are filed against the defaulters. When Examinant discovers any error in the computation, or any inaccuracy in the documents, he reports the same to the Board. There is a supernumerary Gauger attached to his office, whose duty it is to check by personal visits the Auction sales, which are daily held in Dublin: the Officer on the succeeding morning after his visits, enters his observations in a book kept for that purpose in the office of this Examinant, by which means Examinant is enabled to see whether the Officer has visited the sales, for which notice had been delivered, and also in some degree to check the accounts afterwards brought in by the different Auctioneers.

When an Auctioneer delivers in his sale account, it is left for a day or two for examination, after having been verified upon oath before Examinant by the Auctioneer. The account is classed, and the Duties computed according to the classes, and afterwards returned to the Auctioneer, with a certificate of the amount of Duty, the account and certificate of the amount of Duty; the account and certificate are taken by the Auctioneer to the Examinator of Excise, from whose office, after recomputation, they are returned to the office of Examinant. The certificate is then delivered to the Auctioneer, who takes it to the Collector's office and pays the Duty, but the sale account is retained in this Examinant's office; and if any error is afterwards discovered in the account, this Examinant rectifies it, either by surcharging the Auctioneer with the Duty short charged, or reporting an overplus of Duty paid, in order that it may be allowed to the Auctioneer, as the case may be. The Collector of Excise of Dublin district makes out and transmits to Examinant a monthly Voucher of the Auction Duties received by him during the month; of these Vouchers there are duplicates, which are checked by Examinant with the sale accounts received, and with the certificates issued during the month; after this examination he countersigns and returns them to the Collector, who keeps one and transmits the other to the Examinator of Excise, who thereon certifies quarterly to the Accountant-General the amount of Auction Duty to be charged to the Collector. In the country districts the Auctioneer produces the sale account of the Auction to the Officer of his walk, who computes

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and ſtates on the account the amount of the Duty; the Auctioneer then takes it to the Collector of the diſtrict, verifies it upon oath, and pays the Duty, the Collector firſt proving the accuracy of the computation. The amount of this Duty is inſerted along with other Duties in the general vouchers made out by the Surveyor and Gauger, and through the Collector's office tranſmitted monthly to the Examinator of Exciſe, and by him certified quarterly to the Accountant-General of Exciſe. Examinant has been ordered by theBoard to certify quarterly to the Accountant-General, the ſum chargeable againſt the Collectors of the ſeveral diſtricts of Ireland, for their receipts on account of the Auction Duties, but he has never yet ſo certified, as ſeveral of the Collectors neglected to make him their monthly returns within the time ſpecified by the Board, and likewiſe becauſe the Deputy Accountant-General intimated to Examinant, that it was his intention to repreſent to the board, that ſuch certificates of Examinant would be ſuperfluous, as the certificates of the Examinator of Exciſe included the ſum to be charged for Auction Duties along with other Exciſe Duties. There are ſeveral articles which by law are exempted from Duty; in ſuch caſes it is the Duty of Examinant to ſee that the proofs required are exhibited to him before the accounts of ſuch ſales can be paſſed; when they are paſſed, he enters them in a book oppoſite to the entry of the original notices.

Examinant believes that in the country parts of Ireland, the Duty on Auctions is very imperfectly collected; for inſtance, in the year ended 5th January 1805, the diſtrict of Cork, though a very extenſive one, and containing, as this Examinant believes, twenty-ſix licenſed Auctioneers, produced but three Shillings. That the Collector, on being applied to by the Board, ſent them up 33 copies of notices that had been ſerved upon him by the Auctioneers within that year; but in his letter of the 26th of October 1805, referred to this Examinant, he expreſsly acknowledged that none of the Auctioneers did in any inſtance, except ſerving the notices, comply with the requiſites the Law preſcribes. Examinant ſaith, that the great difference in the produce of the Auction Duty in the diſtrict of the city of Dublin, in the two years ending the 5th January 1807 and 1808 reſpectively, aroſe from the circumſtance of conſiderable eſtates of Lord Courtney's having been ſold in the former year, the Auction Duty on which ſales amounted to £.5,105. 4s. 2d.

W. D. Digges.

J. S. Rochfort.
Fred^k Geale,
Robert Alexander,
Charles Saxton,

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